

REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
AND RECORD OF ACTION

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April 6, 2004

FROM: NORMAN A. KANOLD, Assistant County Administrator
Economic Development/Public Services Group

SUBJECT: LAFCO NO. 2955 – City of Big Bear Lake and Big Bear Lake Fire
Protection District Annexations (Holloway's Marina)

RECOMMENDATION: Adopt resolution determining the following as the property tax revenue amounts to be transferred as a result of pending annexation related to LAFCO No. 2955 (Reorganization to include annexations to the City of Big Bear Lake and Big Bear Lake Fire Protection District and detachments from County Service Area 53, Improvement Zones A, B and C) – (Holloway's Marina):

<u>Agency</u>	<u>Transfer To</u>	<u>Transfer From</u>
City of Big Bear Lake	\$ 36	
Big Bear Lake Fire Protection District	\$135	
County General Fund		\$ 21
CSA 70 – County Wide		\$ 13
CSA 53 Zone A		\$ 2
CSA 53 Zone B		\$135

BACKGROUND INFORMATION: Local Agency Formation Commission (LAFCO) No. 2955 pertains to a reorganization area, which encompasses approximately 4 acres, and includes lands reclaimed from Big Bear Lake. The area is generally bordered by parcel lines on the east (City's existing boundary) and parcel lines on the south, west, and north. The area is generally located west of Edgemoor Drive, between Metcalf Landing and Lake Drive, and includes the remaining portion of Holloway's Marina.

In order for this annexation to be considered, LAFCO must issue a Certificate of Filing (COF). In accordance with Section 99 of the State's Revenue and Taxation Code, the local agencies affected by a proposed jurisdictional change must agree to a property tax revenue exchange prior to issuance of the COF. The transfer amounts in the above recommendation were determined using a formula agreed to by the County and a Committee of City Managers and formally adopted by the Board of Supervisors on May 19, 1980. The City concurs with this property tax transfer and is expected to adopt a similar resolution at its next scheduled council meeting.

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REVIEW AND APPROVAL BY OTHERS: This item was reviewed by the County Administrative Office (Wayne Thies, Administrative Analyst, 387-5409) on March 25, 2004, and by LAFCO (Kathleen Rollings-McDonald, Executive Officer, 387-5866) on March 29, 2004. This item has also been coordinated with the agencies impacted by the pending annexation (City of Big Bear Lake and its subsidiary Fire District, County Service Area 70, and County Service Area 53 Improvement Zones A and B).

FINANCIAL IMPACT: This property tax transfer shall only be effective upon the satisfactory completion of the annexation proceedings. Once this annexation has been completed, the property tax revenue transfer will occur.

As a related matter, the San Bernardino County Consolidated Fire District (County Fire) provides fire protection services to this unincorporated area as follows: County Service Area 70 provides for fire administrative support and County Service Area 53 Zone B provides for delivery of fire protection services. If the proposed reorganization is approved by LAFCO, that action would transfer both the fire jurisdiction and fire revenues for this unincorporated area, from that of County Fire to the Big Bear Lake Fire Protection District and the City. The net financial impact to County Fire would be an annual reduction in tax revenue of approximately \$150 for CSA 70 and CSA 53 Zone B collectively.

SUPERVISORIAL DISTRICT(S): Third

PRESENTER: Norman A. Kanold, Assistant County Administrator 387-4532